ORANGE COUNTY APPLICATION FOR CHANGED ASSESSMEN

This form contains all the requests for information that are required for filing an application changed assessment. Failure to complete this application may result in rejection of the applica and/or denial of the appeal. Applicants should be prepared to submit additional information quested by the Assessor or at the time of the hearing. Failure to provide information the Assessi Appeals Board considers necessary may result in the continuance of the hearing.

THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT $SUPPORT\ THIS\ APPEAL\ AND\ WILL\ RESULT\ IN\ DENIAL\ (Property\ Tax\ Rule\ 305(c)(1)(G)).$

1. APPLICANT'S NAME (Please Print Clearly):

STREET/P.O. BOX – (MUST be Applicant's Mailing Address)

2. AGENT or ATTORNEY FOR APPLICANT (Please Print):

COMPANY NAME OR LAST NAME

CITY

CITY

DAYTIME PHONE

COMPANY NAME

CONTACT: LAST NAME

NUMBER & STREET/P.O. BOX

Email Address:

PLEASE TYPE OR PRINT IN INK - SEE INSTRUCTIONS FOR FURTHER INFO

FIRST NAME

FAX NUMBER

FIRST NAME

STATE

STATE

\mathbf{T}	For Clerk's Use Only:
on for ation	
if re- ment	
ORMATION.	
	3. PROPERTY I.D. INFORMATION
	SECURED: APN#
M.I.	(Supplemental Asmt Only)
	UNSECURED: (Tax Year) (Assessment/Bill #)
	PROPERTY ADDRESS/LOCATION:
ZIP	PROPERTY TYPE: Residential Multi Family No. of Units
ZIF	Commercial/Industrial Vacant Land Possessory Interest
	Marine/Aircraft Bus. Personal Prop/Fixtures Other Economic Unit – Multi Application (Attach Clerk's Form(s) AH 305-M)
_	Economic Unit Contains Parcels
	IS THIS PROPERTY A SINGLE FAMILY, OWNER-OCCUPIED DWELLING? YES NO
	YES NO 4. VALUES A. Value On Roll B. Applicant's Opinion of Value
	4. VALUES A. VALUE OF ROLL S. Applicant's Opinion of Value
M.I.	Land/Min Rights \$,
	Impvts/Bldg \$,,
_	Trade Fixtures \$
ZIP	Personal Prop \$,,
	Craft \$,,
	TOTAL \$
on must be signed by licensed in CA or a	Penalty \$,,
d to the application –	5. TYPE OF ASSESSMENT BEING APPEALED (<u>Check only one</u>): IMPORTANT – See Instructions for Filing Periods
s records, enter into	Regular Assessment – Value as of January 1 of the Current Year
305-A for attached	Supplemental Assessment (Attach copy of notice*)
	Date of Notice: Roll Year**:
	☐ Roll Change ☐ Escape Assessment ☐ Calamity Reassessment (Attach copy of Roll Change/Calamity/Escape notice*)
	Date of Notice: Roll Year**:
	Penalty Assessment
	*Required ***Only one roll year per application
	GES IN VALUE ARE AS FOLLOWS. You may check all that apply. If you are of your reason(s) for filing this application.
	E COMPLETING THIS SECTION.
ket value as of	E. PERSONAL PROPERTY/FIXTURES: Assessor's value of personal property and/or fixtures exceeds market value.
	E1. All personal property/fixtures.
	☐ E2 Only a portion of the personal property/fixtures. Attach description of items. ☐ F. PENALTY ASSESSMENT: Penalty assessment is not justified is incorrect.
on	G. CLASSIFICATION: Assessor's classification and/or allocation of property is
	incorrect. H. APPEAL AFTER AN AUDIT: MUST include description of each property,
	issues being appealed, and your opinion of value. Please refer to instructions.
	H1. Amount of escape assessment is incorrect. H2. Assessment of other property of the assessee at the location is incorrect.
rrect for property	☐ I. OTHER: Explain below or attach explanation:
Proporty	
nearing. Contact th	e Requested Not Requested
le.	
	REFUND? Please refer to instructions first. No Yes
a Hearing Officer	No Yes Night Hearing (if available)
	nia that the foregoing and all information hereon, including any accompanying statements or owner of the property or the person affected (i.e., a person having a direct economic interest in
ed by the applicant un	der item 2 of this application, or (3) an attorney licensed to practice law in the State of California,
and has been authorize	zed by that person to file this application.
CICNED AT	CITY STATE DATE
SIGNED AT	CITY STATE DATE
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DAYTIME PHONE FAX NUMBER Email Address: AGENT'S AUTHORIZATION: If the applicant is a corporation, the Agent's authorization officer or authorized employee of the business entity. If the Agent is not an attorney spouse, child, or parent of the person affected, the following must be completed (or attache See instructions). Agent's Name (print/type) Is hereby authorized to act as my agent in this application and may inspect assessor' stipulations, and otherwise settle issues relating to this application. Clerk's Form authorizations may be used. See Instructions. Applicant/Office/Authorized Employee (print) SIGNATURE: DATE: 6. THE FACTS THAT I RELY UPON TO SUPPORT THE REQU uncertain of which item to check, please check "I. Other" and attach a copy of PLEASE SEE INSTRU A. DECLINE IN VALUE: The Assessor's roll value exceeds the man January 1 of the current year. B. CHANGE IN OWNERSHIP ■ B1. No change in ownership or other reassessable event occurred on the date of ___ **B2.** Base year value for the change in ownership established of the date of _is incorrect. C. NEW CONSTRUCTION C1. No new construction or other reassessable event occurred on the date of _ C2. Base year value for the new construction established on the date of _ __is incorrect. D. CALAMITY REASSESSMENT: Assessor's reduced value incor Property damaged by misfortune or calamity. 7. WRITTEN FINDINGS OF FACT: Per Fee Schedule at time of h Clerk of the Board or visit www.ocgov.com/cob for current schedul 8. DO YOU WANT TO DESIGNATE THIS APPLICATION AS 9. **HEARING OFFICER:** I request that my application be heard before SIGNATURE: I certify (or declare) under penalty of perjury under the laws documents, is true, correct, and complete to the best of my knowledge and belief the payment of the taxes on that property-"the applicant"), (2) an agent authorize who has been retained by the applicant SIGNATURE NAME AND TITLE (Please print or type) (check one) □ Agent Attorney Parent Person Affected Spouse SBE FORM AH 305/OC - Rev. 7/2/04

INSTRUCTIONS: Important instructions are available in the accompanying brochure entitled, "How to Complete an Application for Changed Assessment." Be sure to read these new instructions prior to completion of your application.

Form Highlights and Information of Importance:

- Be sure to use the State mandated form, SBE FORM AH 305/OC. No other form will be accepted.
- If you are authorizing an agent to act for you, you MUST complete and sign Section 2 ("Agent's Authorization") or an agent's authorization may be attached to this application by using COB form 305-A. Be sure to read instructions for details.
- Be SURE to **sign your application**, preferably in blue ink.
- In Section 5, be sure to check only ONE box.
- If you are challenging **more than one type** of appeal, you must complete a **separate application** form for each. Further, if you are challenging **more than one roll year**, you must complete a **separate application** form for each year appealed.
- In Section 6, check only the **box(es)** that apply and *best* describe(s) the facts you relied upon.
- Be sure to complete **ALL** applicable sections of the form or your application may be returned as invalid.
- If you are **challenging the regular roll as a result of an audit by the Assessor**, you must file separate applications for your real property and business personal property if both issues are being challenged <u>unless</u> your real property and business personal property are combined on the secured roll.
- If you are **appealing only an item, category, or class of property,** attach a separate sheet identifying what property will be the subject of this appeal.
- **APPEAL AFTER AN AUDIT** must include a complete description of each property (item, category, or class of property) being appealed and the reason for the appeal.

Assessment Appeals Assistance:

- Be sure to read your instructions thoroughly.
- Visit our Web site at www.ocgov.com/cob for appeals information and downloadable forms, instructions, community outreach workshops, and informational brochures.
- If you are requesting Findings of Fact, use the fee schedule in effect at the time of hearing. You can obtain this information by contacting the Clerk of the Board or by reviewing Assessment Appeals Board Rule 12 and current composite rate at www.ocgov.com/cob.
- Stop by our office for personal assistance.

Where to File an Application:

In Person: By Mail:

Clerk of the Board Office Orange County Assessment Appeals Board

Civic Center Finance Building, Room 238 P.O. Box 22023

12 Civic Center Plaza, Santa Ana, California, 92701 Santa Ana, California 92702-2023

Type of Assessment and Filing Deadlines:

• Regular Appeals: July 2 to September 15 Each Year at 5:00 p.m.*

Supplemental/Roll Correction Appeals:
 Escape Appeals:
 60 Days from Date of Notice*
 60 Days from Date of Notice*

• Calamity Appeals: 6 Months from Date of Calamity Reassessment Notice*

Proof Required:

You must be able to present *factual evidence* that your assessment should be lowered. This evidence must show comparable sales or other real estate market data supporting your opinion of value <u>as of the event date</u>, and up *to 90 days thereafter*. Sales or other evidence that dates more than 90 days after the event date **may not** be considered by the Assessment Appeals Board and will not support your appeal. This information should *not be submitted* with your application. You must bring your evidence to the hearing. If you fail to provide evidence, your appeal will be denied. Workshops on "How to Prepare for Your Hearing" are provided throughout the year at a location near you.

^{*} If the last day of the filing deadline falls on a weekend or holiday, the filing period will be extended to the next business day at 5:00 p.m.